

**UNEMPLOYMENT
INSURANCE
AGENCY**

RICK SNYDER, Governor
State of Michigan

STEVEN HILFINGER, Director
Department of Energy, Labor &
Economic Growth

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Unemployment Insurance Agency

REGISTER FOR STATE UNEMPLOYMENT TAXES

Rule R 421.101 of the Michigan Administrative Code requires employers to provide the Unemployment Insurance Agency (UIA) with one of the following registration documents in order for the UIA to determine an employer's liability: (1) **Form 518, Registration for Michigan Taxes and Schedules A and B** or, (2) on-line, **Form UIA 1009e, Employer e-Registration and Schedules A and B**.

UIA is required under Section 14 of the *Michigan Employment Security (MES) Act* to determine whether an employing unit, as defined by Section 40, is an employer. Section 40 of the MES Act defines "employing unit" as an entity that has one or more individuals in its employ performing services within this state.

At times, UIA receives Forms UIA 1020, Employer's Quarterly Tax Report and/or UIA 1017, Wage Detail Report, from employers who have not completed the registration process with UIA. Neither Form UIA 1020 nor Form UIA 1017 is a registration document. These forms can only be used to submit quarterly state unemployment taxes and employee wages, respectively.

If an employer fails to register its business with the UIA, the employer loses the ability to receive a FUTA (Federal Unemployment Tax Act) credit of up to 5.4% toward its FUTA taxes. This means that the full FUTA tax of 6.2% is due instead of the reduced FUTA tax rate available to an employer who has paid its state unemployment taxes. Further, if an unemployment claim is filed by a former worker of the business and the employer is not registered, a determination on the unemployment claim will not be made until the business is investigated/audited.

To obtain a UIA employer account number, you can register on-line via the Michigan Business One Stop at www.michigan.gov/business, or download and complete Form 518, Registration for Michigan Taxes along with Schedules A & B, through www.michigan.gov/uiu.

Once registered, you will be issued a UIA employer account number. With this employer account number you will have the ability to create an Employer Web Account Manager (EWAM) account. With a EWAM account an employer can:

- **File a Quarterly Wage Report/Submit a Quarterly Wage File**
- **File a Quarterly Tax/Payroll Report/Submit a Quarterly Tax/Payroll File**
- **File an Amended Quarterly Tax/Payroll Report**
- **Make a UIA Tax Payment**
- **Access UIA Account Information (Change of Address, Discontinuance of Business, Tax Rate, Tax Report History, Tax Payment History, Summary of Benefit Charges and Credits)**
- **Request a 940 Certification**
- **File a UIA Tax Protest**
- **Request a Seeking Work Waiver**
- **Submit an Employer Filed Claims file**
- **Submit a Response to a Fact Finding Issue**



Michigan Department of
Energy, Labor & Economic Growth
Unemployment Insurance Agency
Authority: UIA Director; Quantity: 1,000
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DELEG is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.